

# RYŪTSŪ KEIZAI DAIGAKU RONSHŪ

The Journal of Ryūtsū Keizai University

---

Vol.32, No.1 (116)

July, 1997

---

## CONTENTS

### Articles

- Institutional History of Japanese Companies, Appendix  
——The Problem of Corporate Governance—— .....JUNZOH YOSHIDA.....(1)
- On the Evolution of Direct Costing .....SATOSHI YOSHIMURA.....1
- Tourism in The Middle East .....SHIGEO KATOH.....22

### Report

- Students' Estimation on the Course of  
General Statistics .....MIEKO NAKAMURA.....54

---

RYŪTSŪ KEIZAI UNIVERSITY

120 Hirahata, Ryūgasaki,

Ibaraki, Japan